

Exhibit “6”

Seq. NO.: 100042204

CP: 102

TIN: 63-1159001

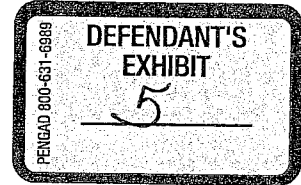
Form: 941

Tax Period: December 31, 2004

If you have any questions, please call 1-800-829-0115. Have your account information and copies of your tax return within reach when you call.

Helpful Hint: For faster service, try calling us any day except Monday when our call volumes are highest.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)



Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,012.05

54 Failure to Deposit - Deposits Insufficient or Late and Incorrect Record of Federal Tax Liability \$1,006.64

IRC section 6656

We charged a penalty because you didn't deposit the correct amounts of tax on time. Our records showed you as a semi-weekly depositor but your Form 941 Schedule B, or Form 945-A or Form 943, didn't have enough information on it for us to determine if you made your deposits on time or in the correct amounts.

Therefore, we averaged the liability you reported and distributed it equally. We then applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please complete Form 941 Schedule B, or Form 945-A or Form 943. If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." For information on deposit requirements, see Publication 15, Circular E - Employer's Tax Guide, or Publication 51, Circular A - Agricultural Employer's Tax Guide.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$5.41

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and
- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90

days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$3.12

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
January 1, 1992 through March 31, 1992.....	9	8
April 1, 1992 through September 30, 1992.....	8	7
October 1, 1992 through June 30, 1994.....	7	6
July 1, 1994 through September 30, 1994.....	8	7
October 1, 1994 through March 31, 1995.....	9	8
April 1, 1995 through June 30, 1995.....	10	9
July 1, 1995 through March 31, 1996.....	9	8
April 1, 1996 through June 30, 1996.....	8	7
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
Beginning October 1, 2004.....	5	5

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly. From January 1, 1987 through December 31, 1998, the interest rate we paid on an overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes. Effective January 1, 1995, we pay a reduced rate of interest on corporate overpayments that exceed \$10,000. This reduced rate is the short-term federal interest rate plus 1/2%.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make

The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
12/08/2004	12/09/2004	1	FTD	2%	4,064.12	81.28
12/08/2004	12/10/2004	2	FTD	2%	2,936.15	58.72
12/15/2004	Not Paid			10%	540.77	54.08
12/15/2004	12/17/2004	2	FTD	2%	3,775.06	75.50
12/15/2004	01/05/2005	21	FTD	10%	1,639.49	163.95
12/22/2004	01/05/2005	14	FTD	5%	7,581.91	379.10
12/29/2004	01/05/2005	7	FTD	5%	3,880.12	194.01
Total Penalty:						1,006.64

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
03/31/2005	02	0.50%	541.39	5.41
Total Penalty:				5.41



Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0039

For assistance, call:
1-800-829-0115

Notice Number: CP102
Date: March 14, 2005

Taxpayer Identification Number:
63-1159861
Tax Form: 941
Tax Period: December 31, 2004

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AMTREN CORPORATION
5320 PERIMETER PKWY
MONTGOMERY AL 36116-5124209

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We Changed Your Tax Return Because We Found A Calculation Error

We're sending you this notice to explain why we changed your 941 Federal Employment Tax return for the above tax period.

Why We Changed Your Tax Return

- We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.

We found the amount credited to your account as total Federal Tax Deposits differs from the amount reported on your return for the above tax period. Therefore, we changed the Federal tax deposit line on your return.

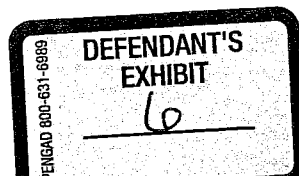
How We Changed Your Account Balance

The correct amount of total deposits, credits and payments credited to this account, if any, were applied against any corrections made to your tax to determine the amount of balance due or refund.

The total amount applied to this account is shown below. (You may also find a table listing each amount and the date the amount was applied.)

The following is a list of payments we have credited to your account for the above tax and tax period:

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
10/04/2004	\$3,664.16	10/12/2004	\$3,679.21
10/15/2004	\$3,716.68	10/25/2004	\$3,949.25
11/01/2004	\$3,936.43	11/08/2004	\$3,386.01
11/15/2004	\$3,756.77	11/22/2004	\$3,755.00
11/26/2004	\$4,215.53	12/09/2004	\$4,064.12
12/10/2004	\$4,562.74	12/17/2004	\$3,775.06



<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
12/27/2004	\$3,701.79	01/05/2005	\$13,101.52

Total Deposits, Credits and Payments	\$63,264.27
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The following calculations show how we refigured the correct amount of tax and any balance that is due:

Federal Income Tax Withheld	\$33,107.00	
Tax on Social Security Wages	\$23,304.00	
Tax on Social Security Tips	\$0.00	
Tax on Medicare Wages and Tips	\$7,393.00	
Total Taxes		\$63,805.66
Current Quarter's Fractions of Cents	\$0.00	
Current Quarter's Sick Pay	\$0.00	
Current Quarter's Adj for Tips and Group-term Life Insurance	\$0.00	
Current Year's Income Tax Withholding	\$0.00	
Prior Quarter's Social Security and Medicare Taxes	\$0.00	
Special Additions to Federal Income Tax	\$0.00	
Special Additions to Social Security and Medicare	\$0.00	
Total Adjustments		\$0.00
Total Taxes After Adjustments		\$63,805.66
Total Tax Deposits	\$63,264.27	
Overpayment from Prior Return/ Quarter/ Year	\$0.00	
Other Credits and Payments	\$0.00	
Total Tax Deposits, Credits and Payments		\$63,264.27
Taxes Owed		\$541.39
Penalty:		\$1,012.05
Interest:		\$3.12
Balance Due		\$1,556.56

What You Need to Do

- If you owe, pay the amount now. We will not add any additional charges if we receive your payment by April 4, 2005; however, if any of the balance due amount includes unpaid tax, and the unpaid tax you owe is not paid within 10 days of the notice date, an additional 5% Federal Tax deposit penalty will be charged on the amount of the unpaid tax.
- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification Number, tax form number and the tax period on your payment. Please mail your payment with the bottom part of this notice in the enclosed envelope.

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